

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
COOKEVILLE DIVISION**

In re:

**ADVOCACY AND RESOURCES
CORPORATION,**

Debtor.

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**Case No. 06-3067
Chapter 11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bank. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete Mailing address, including zip code, of Employee, agent, or department of creditor Familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
OWENSBORO GRAIN Attention: Jeff Erb Post Office Box 1787 Owensboro, KY 42302-1787	Telephone: (270) 926-2032 Facsimile: (270) 686-6505			2,890,125.31
NISH Attention: Denise Lewis Post Office Box 79424 Baltimore, MD 21279-0424	Telephone: (571) 226-4631 Facsimile: (866) 696-1815			1,491,350.55
CENTRAL CAN Attention: Frank Nanina Slot 303255 Post Office Box 66973 Chicago, IL 60666-0973	Telephone: (773) 254-8700 Facsimile: (773) 254-9127			495,706.78
LAKELAND ELECTRIC, INC. Attention: Terry Kendall 1560 Brown Avenue Post Office Box 809 Cookeville, TN 38503	Telephone: (931) 526-7216 Facsimile: (931) 526-9408			219,187.52

<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete Mailing address, including zip code, of Employee, agent, or department of creditor Familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
JOHN R. WHITE COMPANY, INC. Attention: Donnie Patton Post Office Box 10043 Birmingham, AL 35202	Telephone: (205) 595-8381 Facsimile: (205) 595-8386			199,743.12
CUMBERLAND CONTAINER, INC. Attention: Amy Kirby Post Office Box 250 1027 North Chestnut Street Monterey, TN 38574	Telephone: (931) 839-2227 Facsimile: (931) 839-3971			186,061.33
CARGILL SWEETENERS Attention: Lynda McFadgon Post Office Box 198323 Atlanta, GA 30384-8323	Telephone: (800) 321-1284 Facsimile: (901) 775-5931			150,164.00
NUTRIOM, LLC Attention: Rodrigo Etcheto 3145 Hogum Bay Road NE Lacey, WA 98516	Telephone: (360) 413-7269 Facsimile: (360) 413-7288			141,466.94
LEWIS DURM Attention: Danny Elmore 1722 West Broad, Suite 7 Cookeville, TN 38501	Telephone: (931) 520-0005 Facsimile: (931) 520-0160			134,918.30
SIGNATURE WORKS DIVISION Attention: Laura Fonner Post Office Box 13629 Durham, NC 27709	Telephone: (601) 894-1771 Facsimile: (601) 894-2993			108,482.01
AMERIQUEAL Attention: Karson Kollker 225 West Morgan Avenue Evansville, IN 47710	Telephone: (812) 421-4876 Facsimile: (812) 421-4877			93,124.06
WISE STAFFING SERVICES, INC. Attention: Tonya 432 Magazine Street Tupelo, MS 38804	Telephone: (931) 520-6005 Facsimile: (931) 525-6380			91,958.03
JTM FOOD GROUP Attention: Denise Sellet Post Office Box 711134 Cincinnati, OH 45271-1134	Telephone: (800) 626-2308 Facsimile: (513) 367-1132			85,650.14
INSTITUTIONAL WHOLESale Attention: Danny Maxwell Post Office Box 458 Cookeville, TN 38503	Telephone: (931) 537-4000 Facsimile: (931) 537-4017			81,656.66

<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete Mailing address, including zip code, of Employee, agent, or department of creditor Familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
MCRAE-DURM PROPERTIES Attention: Danny Elmore 1722 West Broad, Suite 7 Cookeville, TN 38501	Telephone: (931) 520-0005 Facsimile: (931) 520-0160			72,618.00
DIRECT BILL SERVICES Post Office Box 7247-0324 Philadelphia, PA 19700-327	Telephone: (800) 828-2718 Facsimile: (201) 631-5497			68,184.45
COLUMBUS FOODS COMPANY Attention: Francois Lasalle Post Office Box 97282 730 Albany Chicago, IL 60612	Telephone: (773) 265-6500 Facsimile: (773) 265-6985			62,258.40
BRENNTAG MID-SOUTH, INC. Attention: Wanda Crist 3796 Reliable Park Chicago, IL 60686	Telephone: (615) 350-8090 Facsimile: (270) 826-1486			58,673.22
HORIZON MILLING Attention: Theresa Becker Post Office Box 198323 Atlanta, Georgia 30384-8323	Telephone: (888) 423-9760 Facsimile: (952) 742-7934			56,955.09
AMERICAN FLANGE & MFG. CO. INC. Attention: Mike Wlezen Post Office Box 88904 Chicago, IL 60695-1904	Telephone: (630) 260-8635 Facsimile: (630) 665-7720			56,740.00

DECLARATION UNDER PENALTY OF PERJURY

I declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: June 20, 2006

/s/ Kevin Crumbo
Interim Manager of Debtor